

IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF OKLAHOMA

UNITED STATES OF AMERICA)
)
Plaintiff,)
)
v.) Civil No. 6:10-cv-00340-DLR
)
RONALD H. SATHER,)
BARBARA SATHER,)
BANK OF OKLAHOMA)
Defendant.)

JUDGMENT

By Order of the Court dated August 23, 2011, the Court granted the United States of America's Motion for Summary Judgment (Dkt. No. 72) against Ronald H. Sather, reducing to judgment federal tax assessments against Ronald H. Sather and allowing the United States to foreclose tax liens and a restitution lien on five properties co-owned by Ronald Sather in Pittsburg County, Oklahoma.

Accordingly, it is **ORDERED** that:

Ronald H. Sather is liable to the United States for federal income taxes, penalties and interest for tax years 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, and 2005 in the amount of \$624,664.10 as of September 6, 2011, plus interest and statutory additions accruing thereafter according to law until the judgment is paid.

Ronald H. Sather is liable to the United States for federal unemployment taxes, penalties, and interest for tax years 1993 and 1994 in the amount of \$11,512.74 as of September 6, 2011, plus interest and statutory additions accruing thereafter according to law until the judgment is paid.

Ronald H. Sather is liable to the United States for federal employment taxes, penalties, and interest for tax periods ending June 30, 1993; September 30, 1993; December 31, 1993; March 31, 1994; June 30, 1994; September 30, 1994; and December 31, 1994 in the amount of \$87,556.96 as of September 6, 2011, plus interest and statutory additions according to law until

the judgment is paid.

IT IS FURTHER ORDERED that the United States has valid and subsisting federal tax liens that arose at the time of the federal income tax assessments accruing thereafter against Ronald H. Sather for 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, and 2005; federal employment tax assessments for tax periods ending June 30, 1993; September 30, 1993; December 31, 1993; March 31, 1994; June 30, 1994; September 30, 1994; and December 31, 1994; and federal unemployment tax assessments for 1993 and 1994. The United States also has a valid and subsisting lien that arose at the time Ronald Sather was ordered to pay restitution to the United States in *United States v. Sather*, Case No. 99-cr-00029 (E.D. Okla.). These liens attached at the time of assessment and at the time the Court ordered restitution to all property and rights to property held by Ronald Sather (as well as to all of Sather's subsequently acquired property and rights to property), including the following real properties:

Property located at 506 Lark Drive, McAlester, Oklahoma 74501 and legally described as: Lot 3 in Block 10, Mockingbird Hill Addition to the City of McAlester, according to the subdivision plat thereof in Book 16, Folio No 107 Pittsburg County, Oklahoma (Property 1).

Property located at 210 West Carl Albert Parkway, McAlester, Oklahoma 74501 and legally described as: Lot Three (3) and Lot Eleven (11) of Block Three hundred Fifty-two (352) of the City of McAlester, formerly South McAlester, County of Pittsburg and State of Oklahoma. (Property 2).

Property located at 1803 S. 9th Street, McAlester, OK 74501 and legally described as: The South 80 feet of the North 185 feet of the East 185 feet of the Southeast Quarter of the Southeast Quarter of the SE1/4 SE1/4 NW1/4 of Section 18, Township Five 5 North, Range 15 East of the Indian Base and Meridian, Pittsburg County, State of Oklahoma. (Property 3).

Property located at 314 W. Washington, McAlester, Oklahoma 74501 and legally described as: the Westerly Fifty feet (50') of the Easterly One Hundred feet (100') of Lot Two (2), in Block Three Hundred Fifteen (315), in the City of McAlester formerly South McAlester, in Pittsburg County and State of Oklahoma. (Property 4).

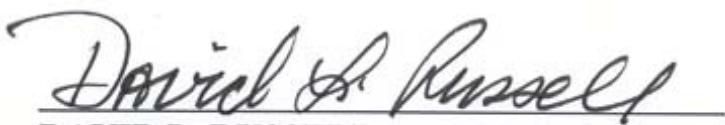
Property located at 215 W. Choctaw Ave., McAlester, Oklahoma 74501 and legally described as: Lot 11 Blk 352 So. McAlester & the N 20' of the Vac Alley Lying Adj. Thereto. (Property 5).

IT IS FURTHER ORDERED that the federal tax liens and restitution lien on

Properties 1 - 5 are to be foreclosed against the properties to satisfy Ronald H. Sather's federal income, employment, and unemployment tax liabilities. The proceeds from the sale of the properties will be applied to these federal tax liabilities. A separate Order of Sale enforcing this Judgment against the properties will issue, listing the relative priorities of the parties holding an interest in the properties. Defendants Don's Better Bail Bonds, Citicorp Credit Service, Inc., the Bank N.A., and Robert A. Semtner have defaulted and are not entitled to recover any proceeds from the sale of the properties.

IT IS FURTHER ORDERED that the United States shall submit to the Court a motion for sale and proposed Order of Sale consistent with this Judgment and listing the priorities under which proceeds from the sale of the properties will be distributed.

IT IS SO ORDERED this 7th day of September, 2011.



DAVID L. RUSSELL
UNITED STATES DISTRICT JUDGE